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CENTRAL FAX CENTER****OCT 16 2006****Amendments to the Specification**

Page 11, line 7 - Please amend the paragraph submitted in Applicant's "Amendment Responsive to Final Office Action" beginning on page 11, line 7 to replace "230" with -- 233 -- as follows:

A further insulation layer 152 is next deposited upon the heat sink 144 and a first magnetic pole structure 156, termed a shaping pole, is fabricated upon the insulation layer 152. Thereafter, a narrow pole tip 160 of the perpendicular magnetic head is fabricated upon the first magnetic pole structure 156. In this perpendicular magnetic head 140, it is significant that the shaping pole 156 is spaced away from the ABS 116 by insulation 164 in which the pole is fabricated, such that only the pole tip 160 is exposed at the ABS. Thereafter, a further insulation layer 170 is fabricated upon the pole tip 160 and shaping pole 156, and an induction coil structure, typically comprised of copper coil turns 178, that is formed within electrical insulation 182, is fabricated upon the insulation layer 170. Thereafter, a second magnetic pole 186 is fabricated above the induction coil insulation 182. The second magnetic pole 186 includes a relatively broad magnetic flux return pole tip 190 together with a yoke portion 192 that is disposed above the induction coil 178, and which is magnetically connected through a backgap piece 196 to the shaping pole 156. The center tap 200 of the induction coil 178 is fabricated behind the interconnection of the yoke with the backgap piece. Thereafter, an electrical insulation layer 208 is deposited and a via for an electrical interconnect is created within the insulation layer 208 down to the center tap 200, and an electrical interconnect 212 is then electroplated up within the via. Thereafter, as is described hereabove with regard to the magnetic head embodiment 118 depicted in Figs. 4 and 5, an upper heat sink structure 220 is fabricated during the fabrication steps that are conducted to form the electrical lead 228 from the center tap electrical interconnect 212 to the contact pads ~~[[233]]~~ 230 of the magnetic head. Thus,

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the upper heat sink 220 may be fabricated in substantially the identical manner as the heat sink 120 of magnetic head 118. That is, in a photolithographic process in which a seed layer [[230]] 233 is first deposited and the heat sink 220 and electrical leads 228 are electroplated within photoresist trenches. The photoresist and uncovered seed layer are thereafter removed, and an encapsulation layer 231 is subsequently deposited upon the magnetic head structures.

Page 14, line 19 - Please amend the paragraph submitted in Applicant's "Amendment Responsive to Final Office Action" beginning on page 14, line 19 to replace "230" with -- 233 -- as follows:

A first magnetic pole structure 156, termed a shaping pole, is next fabricated upon the heat sink 144. Thereafter, a narrow pole tip 160 of the magnetic head is fabricated upon the first magnetic pole structure 156. A further insulation layer 170 is next fabricated upon the pole tip 160 and shaping pole 156, and an induction coil structure, typically comprised of copper coil turns 178, that is formed within electrical insulation 182, is fabricated upon the insulation layer 170. Thereafter, a second magnetic pole 186 is fabricated above the induction coil insulation 182. The second magnetic pole 186 includes a magnetic flux return pole tip 190 together with a yoke portion 192 that is disposed above the induction coil 178, and which is magnetically connected through a backgap piece 196 to the shaping pole 156. The center tap 200 of the induction coil 178 is fabricated behind the interconnection of the yoke with the backgap piece. Thereafter, an electrical insulation layer 208 is deposited, followed by a CMP step to remove insulation 208 from above the yoke 192. A via for an electrical interconnect is created within the insulation layer 208 down to the center tap 200, and an electrical interconnect 212 is then electroplated up within the via. Thereafter, as is described hereabove with regard to the magnetic head embodiment 140 depicted in Figs. 6 and 7, an upper heat sink structure 220 is fabricated during the fabrication steps that are conducted to form the electrical lead 228 from the

center tap electrical interconnect 212 to the contact pads ~~[[233]]~~ 230 of the magnetic head. Thus, the upper heat sink 220 may be fabricated in substantially the identical manner as the heat sink 120 of magnetic head 118. That is, in a photolithographic process in which a seed layer ~~[[230]]~~ 233 is first deposited, and the heat sink 220 and electrical leads 228 are electroplated within photoresist trenches. The photoresist and uncovered seed layer are thereafter removed, and an encapsulation layer 231 is subsequently deposited upon the magnetic head structures.